

HON. RONALD B. LEIGHTON

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF WASHINGTON
AT TACOMA

UNITED STATES OF AMERICA,

Petitioner,

v.

TRISTAN MARSHALL,

Respondent.

No. MC09-5007RBL/JRC

ORDER OF REFERENCE AND
DIRECTING RESPONDENT TO SHOW
CAUSE

Upon the Petition of the United States Attorney for the above-named district, and the Exhibits attached thereto, including the declaration of investigating Revenue Officer Kitrina Adams, it is hereby ORDERED THAT:

1. The Petition herein is referred to United States Magistrate Judge J. RICHARD CREATURA pursuant to 28 U.S.C. § 636(b)(1). The Magistrate Judge shall review all pleadings, shall determine whether a hearing is required, shall schedule and preside over such hearing, and shall take such other actions as he deems necessary to accomplish the purposes of the Order. The Magistrate Judge shall thereafter submit his proposed Order, proposed Findings of Fact and Conclusions of Law, or such other documents as he deems appropriate. The originals thereof shall be filed with the Clerk, and copies provided to all parties.

2. A copy of this Order, together with the Petition and Exhibits thereto, shall be personally served upon the respondent (or left with a person of suitable age and discretion at the respondent's residence) within three (3) weeks of the date of this Order.

1 Within fourteen (14) days thereafter, the petitioner shall file proof of service, or shall seek
2 additional time to make such service. If the petitioner fails to comply with this paragraph,
3 this action shall be subject to dismissal forthwith.

4 3. The respondent may file with the Court, not later than two (2) weeks after
5 service of this Order upon him/her, a statement detailing any objections to enforcement of
6 the Internal Revenue Service summons. When factual issues are raised, the statement
7 shall be accompanied by an affidavit, giving the facts on which the objections are based.
8 A copy of this statement and/or affidavit shall be served on the United States Attorney.

9 4. If the Magistrate Judge finds from the statement of objections and any
10 accompanying affidavit that there are no questions of material fact and that the petitioner
11 is entitled to enforcement of the summons as a matter of law, he shall recommend entry of
12 an Order Enforcing Summons without scheduling a hearing. If the statement of
13 objections and any affidavit are sufficient to raise the possibility of a valid defense to the
14 summons, the Magistrate Judge shall schedule a hearing to consider the objections.

15 5. Failure to file a timely statement of objections will result in enforcement of
16 the summons without any further pleadings. Only those defenses asserted in the
17 statement of objections will be considered.

18 6. The Clerk shall forward copies of the Order to the above-named Magistrate
19 Judge and the United States Attorney.

20 DATED this 8TH day of July, 2009.

21 
22 RONALD B. LEIGHTON
23 UNITED STATES DISTRICT JUDGE

24 Presented by:

25
26 /s/ Maren Norton
27 MAREN NORTON, WSBA # 35435
28 Assistant United States Attorney